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LLC; Jennifer Lin; Frederick Lin; and Kevin Lin

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17 Attorneys for the defendant
18 United States of America

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UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF CALIFORNIA
SAN FRANCISCO DIVISION

22 **DR MANAGEMENT, LLC, et al.,**

Case No. 05-01010 MMC

23 Plaintiffs,

**STIPULATION FOR ENTRY OF
JUDGMENT AND PROPOSED ORDER**

24 vs.

25 **UNITED STATES OF AMERICA, et al.,**

26 Defendants.

The purpose of this stipulation between the plaintiffs (DR Management, LLC; DR Acquisitions, LLC; DR Holdings, LLC; Jennifer Lin; Frederick Lin; and Kevin Lin) and the defendant (the United States of America) is to inform the Court of the settlement of this TEFRA partnership proceeding in accordance with 26 U.S.C. § 6224(c). All partners of the plaintiff entities, as well as the individual plaintiffs, who were partners of the entity plaintiffs, agree to the terms of settlement. Plaintiffs' offer to settle this action has been accepted on behalf of the Attorney General of the United States.

At issue in this TEFRA partnership proceeding, brought pursuant to 26 U.S.C. § 6226, are the adjustments to the partnership returns of plaintiffs DR Management, LLC, and DR Acquisitions I, LLC, for the 2000 taxable year, as determined by the Internal Revenue Service and set forth in the Notices of Final Partnership Administrative Adjustments (FPAA) provided the partnerships and partners. An outright dismissal of this action by the Court is not a viable resolution of this proceeding since 26 U.S.C. § 6226(h) provides that a dismissal of the action “shall be considered as its decision that . . . [the FPAA] is [are] correct.” To reflect the fact that the settlement reached here is the result of compromises made by all parties, the parties here hereby stipulate and agree to the entry of the following proposed judgment:

PROPOSED JUDGMENT

The adjustments set forth in the Notices of Final Partnership Administrative Adjustment issued on October 15, 2004, with respect tax returns filed by DR Management, LLC, and DR Acquisitions I, LLC, for the taxable year ending December 31, 2000, are sustained except as modified by agreement between the plaintiff Tax Matters Partners and the Tax Division, Department of Justice.

CONSENT AND CERTIFICATION

The undersigned Tax Matters Partners for DR Management, LLC, and DR Acquisitions I, LLC, by executing this stipulation, consent to the entry of the proposed judgment set forth above and certifies that no party objects, nor does any individual taxpayer affected by this proposed judgment object.

1 July 30, 2009

DR Management, LLC

2 By:

Frederick Lin
Its Tax Matters Partner

5 July 30, 2009

DR Acquisitions I, LLC

6 By:

DR Management, LLC
Its Tax Matters Partner, by
Frederick Lin Tax Matters Partner for DR
Management, LLC

10 July 30, 2009

DR Holdings, LLC

11 By:

Frederick Lin
Its Tax Matters Partner

15 July 30, 2009

By: Frederick Lin

18 July 30, 2009

By: Jennifer Lin by Frederick Lin
her attorney in fact

21 July 30, 2009

By: Kevin Lin

1 *Sept. 14*
July __, 2009

Cox, Castle & Nicholson LLP

2 By:

3 Robert D. Infelise / *PMW*
4 Attorneys for the plaintiffs,
5 DR Management, LLC; DR Acquisitions I, LLC;
6 DR Holdings, LLC; Jennifer Lin; Frederick Lin;
7 and Kevin Lin

8 July __, 2009

9 United States Attorney
10 Joseph P. Russoniello, Esq.
11 Robert J. Higgins, Esq.
12 Bart D. Jeffress, Esq.

13 By:

14 Robert J. Higgins
15 Attorneys for the defendant
16 United States of America

1 Sept. 14
2 July 2009

Cox, Castle & Nicholson LLP

3 By: Robert D. Infelise / PAM
4 Robert D. Infelise
5 Attorneys for the plaintiffs,
6 DR Management, LLC; DR Acquisitions I, LLC;
7 DR Holdings, LLC; Jennifer Lin; Frederick Lin;
8 and Kevin Lin

9 Sept. 15,
10 July 2009

11 United States Attorney
12 Joseph P. Russoniello, Esq.
13 Robert J. Higgins, Esq.
14 Bart D. Jeffress, Esq.

15 By: Robert J. Higgins
16 Robert J. Higgins
17 Attorneys for the defendant
18 United States of America

ORDER

Pursuant to the stipulation of counsel, and the certification of the tax matters partners set forth herein, the Clerk of Court is ordered to enter a Judgment in this matter that states as follows:

“The adjustments set forth in the Notices of Final Partnership Administrative Adjustment issued on October 15, 2004, with respect tax returns filed by DR Management, LLC, and DR Acquisitions I, LLC, for the taxable year ending December 31, 2000, are sustained except as modified by agreement between the plaintiff Tax Matters Partner and the Tax Division, Department of Justice.”

Date: September 16, 2009

Maxine M. Chesney
The Honorable Maxine M. Chesney

The Honorable Maxine M. Chesney